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Popular Culture

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Introduction: Accounting and Popular Culture as a Research Agenda

This aim of this chapter is to provide an overview of an emergent research theme within critical accounting research. Popular culture has been recognised as an insightful new field of scholarly inquiry (Jeacle, 2012). The call to pursue an accounting and popular culture research agenda recognises the increasingly significant role of popular culture in economic and social life. Social media sites, such as Facebook, are an obvious example of this situation; these internet businesses are not only powerful global concerns, they are also inherently integrated into the rhythms of daily life (Ellison *et al*, 2007). An accounting and popular culture perspective encourages scholars to investigate such dominant components of popular culture and investigate the accounting angle. In other words, recognise a popular phenomenon and unravel the ‘accounting story’ therein. This represents a departure from traditional modes of accounting research which seek to interrogate the latest professional pronouncement on international standard setting or analyse the market’s reaction to a recent disclosure of accounting information. It involves stepping outside pre-determined boundaries that have traditionally defined the scope of accounting scholarship. Hence, it represents a further attempt to push the boundaries of critical accounting research into ever new territories. An accounting and popular culture research agenda also requires a broad understanding of what constitutes accounting. Drawing on the work of Miller (2001), the notion of calculative practices or calculative technologies provides a valuable means of understanding the often far reaching role of accounting. Regimes of calculation are increasingly pervasive in contemporary life. An awareness of the myriad modes of calculative accountability provides the tools for unravelling the inter-linkages between accounting and popular culture.

It is important to recognise the foundation stone for the new research agenda of accounting and popular culture. In 1994, Anthony Hopwood identified a particularly interesting arena for furthering our understanding of accounting and the social: he devoted a special issue of the journal *Accounting, Organizations and Society* (AOS) to the theme of Accounting and Everyday Life (Hopwood, 1994). The editorial to this special issue is short in length but potent in content. Essentially, Hopwood called for scholarly attention to the rituals of everyday life and their inter-linkages with accounting. This represented a pioneering step within critical accounting research. Traditionally research themes had been grounded in manufacturing practices, capital markets or professional accounting standard setting. Hopwood recognised the opportunity to move beyond these domains and open up new critical spaces in which to explore the role of accounting. Engaging with everyday life

represented a brave proposal which would challenge existing perceptions of the scope of accounting research. Hopwood acknowledged that the linkage between this new territory and the practice of accounting was not immediately perceptible – the rituals that pervade the everyday do not have an obvious point of connection with the business of accounting. Yet if scholars could surmount this hurdle, rich returns lay in wait. Research in this field held the potential to reveal the expansive power of accounting in the shaping, not only of economic factors, but the more mundane aspects of daily life. The study of accounting in a popular culture context is a natural extension of Hopwood's vision for engagement with the everyday.

Of course, it is important to note that the pursuit of new agendas within critical accounting research, whether it be accounting and popular culture or some other theme, is not a purpose in its own end. The capture of new spaces or domains is meaningless unless it offers fresh understanding of accounting as a social and organisational practice. The aim of critical accounting research has always been to question and probe, and to provide alternative insights into accounting's role. Consequently, the value of a research agenda embedded in popular culture lies in its ability to further our understanding of accounting more generally. Popular culture is well placed to illuminate the wider impact of accounting because popular culture itself is so dominant a feature of contemporary life. Hence, by revealing the inter-linkages between popular phenomenon and calculative technologies, we potentially gain insights into the powerful transformative effects of accounting. From this perspective, accounting does not merely react to popular fashions and trends but rather, also plays a role in the shaping of such popular phenomenon.

Such an argument regarding the power of accounting has already been persuasively made in the theoretical contributions of a number of scholars. For example, Miller (2001), drawing on the governmentality work of Foucault (1991) and Miller and Rose (1990), suggests the influential role of calculative technologies in the deployment of programmes of government. This linking of mundane micro practices of calculation with broader social and economic agendas celebrates the influence of humble technologies in shaping daily life. Similarly, Power's (1994; 1997) seminal work on audit society captures the contemporary fascination with rituals of checking and verification, highlighting the significant legitimating role of audit in society. Popular culture is merely one more domain in which we may witness the power of accounting as suggested by these scholars. Popular culture provides another locale to observe the linking of micro technologies to wider social agendas, and a space in which we may easily observe the myriad variants of audit society. Yet it is a domain, which due to its sheer scale and speed of responsiveness, is especially apt at showcasing the power of accounting in shaping everyday life.

This leads us to a particularly pertinent point. Chapman, Cooper and Miller (2009) have noted how accounting scholarship is increasingly gaining attention within the wider social science community. In other words, social theorists who might previously have regarded the discipline of accounting as a practice remote from their own concerns are now recognising the impact of calculative regimes and audit rituals. The work of sociologists Espeland and Sauder (2007) is an example of this ilk. Drawing on Power's audit society argument, these authors deliberate upon the proliferation of ranking mechanisms in contemporary society.

This is only one example of the influence of Power's scholarship across the social sciences (Hopwood, 2009). Similarly, Miller and Rose's (1990, 2008) work on governmentality has made a significant impact within sociology (Heidensohn and Wright, 2010). Hence, the challenge, but also the opportunity, for critical accounting scholars is to highlight the wider role of accounting, to make that leap beyond the confines of our own community. As will be discussed below, popular culture is already a central feature of sociology, and consequently any examination of the inter-linkages between accounting and popular phenomenon should be insightful to both domains.

The remainder of this chapter is structured as follows. In order to set the context for deliberations regarding accounting and popular culture, an overview of the key themes in the sociology of popular culture is first provided. This is followed by a review of the extant accounting literature which has engaged with the themes of popular culture and everyday life. The next section suggests some further research avenues for critical accounting scholars working in the field of popular culture. The final section contains some concluding observations.

The Phenomenon of Popular Culture

Popular culture is the term traditionally used to distinguish the cultural pursuits and preferences of the mass populace from those of the elite (Burke, 1994; Strinati, 2004). The distinction between high and low cultures however, is becoming increasingly blurred (McRobbie, 1999). Such blurring of boundaries is evident for example, in the work of English artist Damian Hirst, whose latest addition to the art world was a re-interpretation of the Walt Disney character Mickey Mouse.¹ Consequently, the significant debates within cultural studies are not concerned with the relative position of popular to high culture, but rather the influence of factors such as globalisation and the media on popular culture itself. Globalisation, in particular innovations in technology, has had a profound impact on the spread of popular culture (Storey, 2003). With the aid of internet sites such as Youtube, local trends can instantly become global phenomenon; the Korean dance craze (Gangnam Style) that entered the public consciousness in 2012 provides a vivid illustration of how popular culture has gained a global audience. Indeed, the media, in all its guises, argue postmodern theorists, is one of the most dominant influences on popular culture. Through its production and dissemination of popular culture, the media, is seen as the defining means by which reality is constructed in contemporary life (Harvey, 1989; Lash, 1990; Lash and Urry, 1994). Once again, advances in technology have promulgated this process and created a sense of ubiquitous media (Featherstone, 2009). With the advent of Web 2.0 internet sites, the media is no longer the preserve of traditional cultural purveyors, such as national broad castors. Rather, media is now also produced by the 'ordinary people' (Turner, 2010) through a myriad array of blogs, video uploads and user reviews. Essentially, we are witnessing a

¹ <http://www.telegraph.co.uk/culture/art/art-news/10558497/Damien-Hirst-creates-Mickey-Mouse-portrait-for-charity.html>

democratisation with regard to media access (Napoli, 2010). As a consequence, popular culture is not only disseminated through these new media forms but is also actively “shaped and constituted” by the social data itself (Beer and Burrows, 2013, p.67).

Given the prominence of popular culture in contemporary life, it is perhaps unsurprising that its study is a central feature of cultural studies more generally (Hall, 1992; Storey, 2009). While initially its trivial and low brow connotations may have impeded its serious intellectual consideration (Schudson, 1987), the rituals of everyday life ultimately gained recognition within social theory (de Certeau, 1984). Scholars such as Gramsci (1971) have been influential in establishing the significance of popular culture as a research topic; Gramsci’s particular contribution being his conception of popular culture as a result of hegemony, and the role of the media in that process of consensus. Gramsci’s work was also highly influential with the members of the Centre for Contemporary Cultural Studies at the University of Birmingham. This institutional forum became a celebrated centre for culture studies from the 1960s with Hoggart’s (1990) seminal work on working class popular culture and Hall’s (1980) prescient views on the role of television both emanating from this theoretical base. More recently, research into popular culture has been a particularly attractive choice for young researchers (McRobbie, 2005). In terms of specific research topics examined within this genre, they are as varied and “elusive” (Fiske, 1989, p.45) as the concept of popular culture itself. However, it is useful to mention some of the key themes within the popular culture movement and hence identify possible sites for future accounting research.

Consumerism has occupied a great deal of debate within cultural theory. The shopping experience is now viewed as akin to a recreational activity (Shields, 1992). Social commentators have explained consumption practices using a range of theoretical lenses, from a means by which the individual distinguishes herself (Bourdieu, 1984), to a medium of communication (Baudrillard, 1970). Consuming has become tightly tied to identity construction (Featherstone, 1991; Bock, 1993) and most notably in the case of fashion consumption (Wilson, 1985). Fashion is a vivid illustration of a project of the self (Finkelstein, 1991), a project played out in the ritual trip to the shopping mall. Such rituals have become defining aspects of contemporary life and hence fashion is no longer viewed as a trivial topic, but rather as a legitimate and scholarly subject of inquiry within popular culture (Barnard, 1996; Breward, 2000). This shift in emphasis has been important, not only for the domain itself, but also for opening up further research avenues for women, who perhaps not surprisingly, have been drawn to the study of fashion and its gendered associations (Modleski, 1986; Rakow, 1986).

Popular culture is also synonymous with popular music (Storey, 2003). The relationship between pop music and the media is a particularly fruitful field of research within cultural studies (Frith, 1994). The influence of American culture, as with many aspects of popular culture more generally (Strinati, 2004; Webster, 1988), is important to recognise here. In the field of cinema too, one of the most powerful cultural innovations of the twentieth century (Branston, 2000), American produced movies were consistently more popular with early audiences (Sharpe, 1969). Cinema has always been a popular entertainment form for the masses (Miles and Smith, 1987), but with the advent of television such experiences could

become embedded in everyday home life (Stokes, 1999). Indeed, everyday life (or an escapism variant of it) quickly became the context for the television soap opera (Ang, 1985). Hence television is perceived as a particularly significant presence in popular culture, a forum through which meanings can be produced and disseminated in a postmodern world (Fiske, 1987; Hall, 1980), and through which social interactions and everyday conversations are moulded (Bausinger, 1984; Morley, 1986). Increasingly, television is now the vehicle through which popular sporting pursuits, such as football (Horrall, 2001), are accessed. Another manifestation of popular culture which feeds of music, cinema and television in equal measure is the cult of celebrity (Turner, 2004). Indeed, popular fame is even in the reach of the 'ordinary' citizen through the medium of the ubiquitous reality television show (Holmes, 2004), a form of entertainment now enjoyed by the masses (Bauman, 2007). Whether it takes the shape of the reality television show or celebrity magazine, tabloid culture is now pervasive in contemporary life (Glynn, 2000; Gripsrud, 1992; Winship, 1987). The advances in technology discussed earlier have fuelled this particular podium of popular culture, with sites such as Twitter producing a live stream of celebrity data. Such innovations will no doubt provide rich fodder for future cultural theorists.

In summary, scholarly study of popular culture merely reflects the sweeping changes in everyday life over the last century. Industrialisation loosened traditional ties and networks and in so doing created the autonomous citizen who embraced mass culture (Leavis, 1933; MacDonald 1957). Hence, the classical concerns of sociology, encompassing religion, class and gender, have been supplemented by new debates which capture contemporary events. It is important that the discipline of accounting is not left behind in this movement. As will be discussed in the next section, research into the micro processes of accounting can provide rich insights into the macro phenomenon of popular culture.

Accounting Studies in Popular Culture

Given that accounting and popular culture is a relatively new research field, a body of literature is still emerging. Some of this work is presented under the specific banner of accounting and popular culture, such as those papers hosted within a 2012 special issue of *Accounting, Auditing & Accountability Journal* on the theme. Others, while coming under the broader umbrella of critical accounting, engage with popular themes in contemporary life and hence are also included in this section's review.

The context of cinema is a useful place to commence this review as it constitutes, as noted above, one of the classic vehicles for discerning and disseminating the popular trends of an era. A populist pursuit in its own right, it both captures and reflects contemporary popular culture. One of the earliest accounting studies set within the context of the cinema is Beard's (1994) examination of the portrayal of accounting/accountants in Anglo-American movies during the time period 1957-1994. This fascinating study provides important insights into how the accountant/accounting is portrayed in popular culture. We witness, for example, how the role of the accountant is used within the movie plot to convey character attributes, from conservatism to dysfunctionality. The study also reveals the scope for ridicule and satire that seems inherently bound up in popular perceptions of the accountant. A subsequent study by

Dimnik and Felton (2006) of twentieth century North American movies provides further insights into the representation of accountants in popular culture, from hero to villain, and dreamer to eccentric. More recently, Jeacle (2009) has shown how an examination of the cinema's box office ledger can reveal the mores and cultural mood of an audience over time. Spanning a period from the early days of the silver screen right up to the 1970s, an accounting ledger provided a lens from which to view the popular likes and dislikes of a cinema going audience. In a more contemporary study, Jeacle (2014a) has drawn upon Goffman (1956) to examine the scrutineering role of the auditor at the BAFTA cinema awards ceremony. At these popular entertainment events, the spectacle of the auditor provides an important legitimating function, providing a symbolic assurance over the process of the award giving ceremony.

Like cinema, pop music is another medium of popular culture. While the links between pop music and accounting are not immediately obvious, a number of innovative studies have recently emerged to break down any lingering conceptions about the far reaching scope of critical accounting. In a similar vein to the early studies of cinema noted above, Smith and Jacobs (2011) examine the characterisation of accountants and accounting in pop music. From an analysis of song lyric databases, the authors identify a number of key representations of the accountant/accounting in pop music. Perhaps worryingly for the accounting profession, the authors found that there is a dark side to this representation with accountants often characterised in song as perpetrators of fraud and deception. Jacobs and Evans (2012) turn to the lyrics of the Beatles to explore the tensions between the bourgeois world of the accountant and the purity of the artist. Drawing on Bourdieu, the authors examine how the accountant is characterised by the music artist and how the latter balances the need for the former's economic expertise against the desire for creative credibility.

Bourdieu's thoughts are drawn upon again, in particular his concept of a field, in Cooper and Johnston's (2012) study of Manchester United Football Club. This icon of popular culture forms a fascinating backdrop to exploring the meaning of the term accountability in the twentieth first century. The authors use the hostile takeover bid of the Club by the Glazer family as a case from which to discuss the ways in which accountability is used to maintain the position of the powerful. Calls for accountability are easily made, they argue, but those in positions of power tend to be immune from the resulting performance measures. Risaliti and Verona (2013) use the context of Italian football to examine the valuation of players' registration rights in the financial statements. The paper provides an illustrative example of the inter-linkages between accounting technologies and broader popular phenomenon by identifying the repercussions of the overestimation of player registration rights on the Italian football crisis of the 2001/2002 season. The case of football provides a further example of the significance of socio-political processes, one of the central tenants of critical accounting, in the shape of Cooper and Joyce's (2013) analysis of the insolvency of a Scottish football club.

Rugby, another popular sporting spectacle, provides the context for a series of insightful papers by Andon and Free (2012, 2014). The authors use the case of the Melbourne Storm salary cap breach to illustrate the manner in which audit is mobilised as a legitimating tool. A crisis arose in 2010 when it was discovered that the rugby club Melbourne Storm had

breached the National Rugby League's (NRL) salary cap for a number of years. Examining the manner in which audit was subsequently deployed by the NRL to ensure future enforcement of the salary cap, lead Andon and Free to come to some important conclusions regarding the role of auditing in crisis management. Broadening their context to also include the Canadian Football League, Andon, Free and Sivabalan (2014) draw on Bourdieu to explore how auditors establish legitimacy in such new audit spaces. Hence by stepping beyond the traditional domain of financial audit, into the popular world of sport, these auditors have generated fresh insights into the scope of professional audit.

Another popular pastime of the masses in contemporary life is consumerism. In particular, as noted earlier, the purchase of clothes has become a leisure lifestyle choice. Fashion is inherently embedded in popular culture as its defining feature is that it follows the latest trends. Like other domains of popular culture, there has been a relative dearth of critical accounting studies in the field of fashion. However, some recent papers have revealed the role of calculative technologies in shaping the contours of the fashion industry. Jeacle (2014b) and Jeacle and Carter (2012), for example, examine the world of the UK fashion chain store. These papers suggest the significance of accounting as a mediating instrument between the demands of creativity and cost control within the fashion design process, and also highlight the role of calculative technologies in sustaining the fast pace of chain store fashion. In a further study of the low-price fashion chain, but this time from the perspective of Central America, Neu, Rahaman and Everett (2014) provide valuable insights into the role of accounting in maintaining (often inadvertently) sweatshop conditions within the fashion industry.

The virtual world holds infinite possibilities for actively engaging with or merely observing popular culture in contemporary society. As a site of commerce, the web serves as a purveyor of all things popular. As a site of information, it hosts a mammoth minutia of detail on the latest popular trends. Prior accounting research has already revealed the value of the virtual space for our understanding of what constitutes accountability (MacKenzie *et al.*, 2013), and the development of accountability projects (Lowe *et al.*, 2012). Virtual platforms can play a significant role in disseminating official corporate accounts (Gallhofer and Haslam, 2006). Twitter, the favourite of the celebrity, is now a popular medium through which organisations can regularly update their shareholders (Blankespoor *et al.*, 2013). Equally important are the 'counter accounts' (Gallhofer *et al.*, 2006) facilitated by the virtual space. From an accounting and popular culture perspective, the accounts which emanate from 'popular' web sites are a source of interest. In particular, as Jeacle and Carter (2011) have argued, the accounts, opinions, and perspectives which are aired in the myriad array of online user review sites can offer the accounting scholar new insights on the concepts of audit and accountability.

A final theme to consider within this review is that of the popular stereotyping of the accountant. Literature on the accounting stereotype is broad in scope, and predates the emergence of a specific accounting and popular culture research agenda. Yet it is important to mention some of these studies here as often a key element in stereotype construction is the representation of the character in contemporary popular culture. For example, Carnegie and

Napier (2010) examine how the media, in the form of books targeted at a populist audience, portrays accountants in the wake of Enron. Their study of generalist books on corporate failure finds potentially negative consequences for the accounting profession. In setting out a research agenda for investigating the accountant's professional identity, Parker and Warren (2009) stress the importance of a visual perspective, particularly in the context of media stereotyping. Photographic imagery is clearly a central element to how popular culture is communicated. Hence a popular culture context can offer a rich tapestry of visual imagery from which to view movements in the strength of the stereotype.

More recent studies of the accounting stereotype which have engaged directly with the accounting and popular culture research agenda include the works of Miley and Read (2012), Evans and Fraser (2012), and Czarniawska (2012). The latter two studies draw upon popular fiction to explore the nuances of the accounting stereotype. The focus of Czarniawska's (2012) paper is the detective novels of David Dodge in which the character of James "Whit" Whitney stars. Set in 1940s USA, Whit is a Certified Public Accountant who also dabbles in detective work, from catching drug smugglers to tracking down German spies. Detective novels are also a feature of Evans and Fraser's (2012) paper which examines the thrillers of Alexander Clark Smith. In these novels, the Scottish chartered accountant, Nicky Mahoun, becomes embroiled in all manner of murder and corruption in 1950s Britain. As with cinema and music, popular fiction forms a frame from which aspects of the accounting stereotype, both positive and negative, can be very effectively viewed. While critics may frown on this form of fiction, there is nothing trivial about it in terms of its mass reach and popular influence (Gelder, 2004; Longhurst, 1989). In place of fiction, Milley and Read (2012) draw upon jokes in popular culture to gain insight into the accounting stereotype. Their analysis of an internet website devoted to jokes about accounting/accountants allowed them to draw comparisons between the characterisation of the accountant and the stock character of the professional man in *commedia dell'arte*, a form of improvisational theatre. All of the above studies are significant in that they capture how the accountant is portrayed in the popular imagination, which has important consequences for the future of the accounting profession and the image it wants to construct.

Further Frontiers in the Study of Accounting and Popular Culture

Given the continually shifting nature of popular culture, new opportunities for researching its inter-linkages with accounting are constantly emerging. It is useful though to identify some areas of research which may prove particularly insightful in furthering an understanding of how accounting engages with popular trends. In this section, four potential new sites of research are suggested: the virtual world, the media, globalisation, and popular culture producing organisations. Each area will be considered below.

Accounting scholars have increasingly suggested that an examination of assurance projects in realms beyond the traditional financial audit can shed further understanding on the nature and meaning of the audit process (Andon and Free, 2012; Chapman and Peecher, 2011; Cooper and Morgan, 2013). The realm of the virtual user review offers one such alternate arena. As

noted earlier, with the advent of Web 2.0 technology, internet users are no longer passive voyeurs of digital data but rather are active participants in its creation. This scenario has facilitated the rise of the online user review where web users share their personal experiences of products and services. Some review sites have reached a level of sophistication that such personal accounts are converted into numerical scores and rankings. There are, of course, numerous issues to consider with regard to the credibility of the user review – critics have questioned their biased nature (Van Dijck, 2009) and the reliability of the reviewer's lay knowledge over credentialed expertise (Keen, 2007). Nonetheless, the user review has become an increasingly popular presence with the source of its trust appearing to be embedded in the high degree of trust placed in fellow members of their virtual community (Schmallegger and Carson, 2008). From a critical accounting perspective, the user review is a fascinating occurrence because it allows us to consider issues such as trust and assurance – issues which are central to the nature of the audit process. In this manner, examining a popular phenomenon allows insights into traditional accounting concerns. Perhaps more importantly however, accounting can in turn tell us something about the virtual user review and its rise to prominence. For example, is the popularity and prevalence of the user reviewer a reflection of the power of audit society and the need for checking in contemporary life (Power, 1996)? Are the opinions of fellow web users trusted because they inherently tap into notions of objectivity and independence which are associated with professional audit (Power, 2003)? Jeacle and Carter (2011) have explored some of these themes from the perspective of the travel advice website TripAdvisor, but a great deal more work in this field needs to be done. More generally, the internet offers the popular culture accounting scholar a rich vista of research opportunity.

The media, in all its guises, is a crucial element in both the dissemination and construction of popular culture. It is a vehicle by which meanings can be communicated and signified in popular culture (Barthes, 1973). For example, cinema and television create the characters who provide a ready fodder for tabloid gossip and whose lifestyles are minutely displayed in the celebrity magazine. However, there is nothing particularly new in the nature of this form of popular culture. Since the advent of the silver screen, the lives of movie stars have attracted attention through the medium of the fan based magazine or newspaper feature (Shafer, 1997). What is different about the relationship between popular culture and contemporary media however, is its continual twenty-four hour presence. The ubiquitous nature of contemporary media (Featherstone, 2009) has been fuelled by a digital revolution which has spawned social media sites such as Twitter and Facebook. The consequence of this scenario is that a popular trend can now be initiated and globally transmitted in mere minutes, hence creating an intrinsic relationship between social media and popular culture (Beer and Burrows, 2013; Hansen, 2010). This makes social media an incredibly powerful forum in contemporary society. It also makes it an important site of research for critical accounting. Of course, there are myriad avenues of research which the critical scholar can travel down when engaging with social media. The way in which corporations increasingly use social media to provide accounts of their actions, for example, provides an alternative angle to more traditional modes of accountability (Jeacle and Carter, 2014). For actor network theorists influenced by the thoughts of Latour (1986; 1987) and Callon (1986), the vast connected sites

of Twitter and Facebook should surely offer a framework for examining the mobilisation of both actors and popular trends across time and space and the role of calculative technologies in that process.

Beyond the novelty of new media forms, the traditional mediums of television, cinema, radio and print offer fertile grounds for understanding the ways in which accounting influences, and in turn is influenced by, popular culture. As noted earlier, the cinematic lens has been a useful means to explore the accounting stereotype in popular culture, yet further insights can be gleaned from an examination of the cinematic industry more generally. For example, to what extent do the costing schedules and production budgets of film operations impact upon the nature of what gets filmed, and hence what actually becomes popular culture? To what extent does the choice of film star, location, and set become determined by calculative technologies? Is box office success reliant on good publicity or simply tight budgetary control? Similar issues exist in the arena of television. As Carter and McKinlay (2013) have argued, the cost savings associated with making a reality show over a period drama has consequences for the content of popular prime time viewing. The subject matter of popular print media and its relationship with accounting also need to be examined; the cover feature in the weekly glossy magazine spread is no doubt a careful calculation between the celebrity fee and sales distribution statistics. In this manner, a focus on the media allows us to capture how accounting may play a central role in what gets played out as popular culture in our daily lives.

Globalisation has been the subject of intense academic inquiry for many years now. Organisational, social and cultural theorists have examined the origins and impact of the global corporate firm and pondered the meaning of a global culture for our sense of nationalism and identity (Beck, 2000; Featherstone, 1990; Sassen, 1998). With the exception of the recent work of Cooper and Ezzamel (2013), accounting scholars have remained relatively immune to this global trend. Our conception of the global has tended to revolve around the state of harmonisation of international accounting standards or the expansion of the audit profession into new territories. Consequently globalisation has remained rooted at the professional rather than the organisational level. An engagement with accounting and popular culture however, immediately brings the issue of globalisation to the fore. Global brands such as Starbucks, IKEA and McDonalds are icons of popular culture (Lyons, 2005; Ritzer, 1983; Rosenberg, 2005). To understand their role in contemporary life is to also understand the manner in which they deploy their accounting systems. Recent press attention in the UK has criticised the fact that the coffee chain Starbucks had managed to avoid paying British corporation tax for several years². Clearly there lies a financial reporting angle to this controversy. However, at a deeper managerial level, what role does accounting play in shaping the goals and strategic directions of these organisations? When expanding their territorial scope, for example, what costing scenarios and budgetary predictions are enrolled in the decision making process? Equally, beyond the traditional accounting debates on brand valuation, what role might accounting technologies play in the creation and sustenance of the brand in the first instance? To what extent has the global success of these ventures been

² See <http://www.bbc.co.uk/news/uk-politics-23019514>, accessed August 2014.

centred on their performance measurement or management control systems? This leads neatly on to a final avenue of future research.

There is a need for investigation into the forms of management control systems used within popular culture organisations. Previous work on the role of accounting within ‘high culture’ organisations, for example the work of Zan, Blackstock and Cerutti (2000), has highlighted the delicate balancing act that accounting must play where the dominant mission of the organisation is cultural rather than profit making. The culture clash between artists and business can generate a potentially challenging environment for the operation of an accounting system. We know little however, of the role of accounting within the purveyors of popular culture. Do such organisations, for example, use ‘traditional’ accounting systems to manage their business, or does the dynamic nature of popular culture require the deployment of particularly flexible measures of performance and control? To what extent does accounting feed into the decision making processes in such fast moving and changeable contexts? A particularly important feature of these investigations is not only to understand the nature of accounting practices within popular culture organisations, but more importantly to gain some insight into whether accounting actually influences or moulds popular phenomenon. For example, does the information revealed by accounting technologies, or calculative practices more generally, shape decisions which orient popular culture in one direction versus another? For of course, organisations involved in the selling of popular culture, such as music labels, magazines, and television broadcasters, are not neutral vehicles in the distribution of popular culture. Rather they are active participants in the creation of that culture – fashion chain stores, for example, not only follow popular fashion trends but also play a central role in influencing perceptions of what is deemed fashionable and unfashionable (Jeacle, 2014b). Consequently, an understanding of how costing data or budget projections may influence decisions in favour of one trend over another reveals important information about how popular culture is created or sustained. This provides an opportunity therefore, to show case the power of accounting and its contribution to fields beyond the realm of its own discipline. Explanations of popular culture have traditionally been concentrated within cultural studies. This literature can now be supplemented and even enhanced by new insights from within the accounting domain.

When undertaking investigations in any of the above new fields of inquiry, it is useful to be open to the role of accounting technologies beyond the immediate confines of the finance function. Prior scholarship has witnessed the rise of the hybrid accountant (Burns and Scapens, 2000; Kurunmäki, 2004) which has important implications for conducting empirical accounting research. As critical accounting scholars, therefore our scope of inquiry should not be limited to the traditional jurisdiction of professional accounting practice, but rather we must engage with a host of actors across the organisational space. While some of these characters may not feel that they are immediately acquainted with accounting operations, or indeed see any resemblance between their role and that of the accountant (see for example, the stereotypical perceptions of the merchandiser in the fashion chain store (Jeacle and Carter, 2012), yet their use of calculative practices is revelatory. It reveals the reach of accounting throughout the organisation and beyond. Hence by adopting a broad notion of

what constitutes accounting, the critical accounting community has opened up new and fascinating vistas of knowledge. This defining feature of critical accounting research is particularly important in investigations of accounting's inter-linkages with popular culture. Such a flexible and open approach will facilitate a full appreciation of the myriad ways in which accounting engages with popular phenomenon.

Concluding Comments

Amongst the seminal contributions to accounting research are the defining statements set out by Hopwood (1983) and Miller (1994) with regard to the social and organisational context of accounting. These works delivered a simple, yet incredibly powerful message, and one which was to alter the shape of subsequent accounting research. To engage fully with accounting required a recognition of its role, not only in recasting power relations within an organisation, but also of the impact of social and institutional pressures on the practice itself. That an accounting technique can shape, and in turn be shaped, by such exogenous factors was a novel departure from a vein of research which had traditionally focused on the micro technicalities of the craft rather than its wider ramifications. Indeed, so persuasive has been the shift in emphasis pioneered by Hopwood and Miller that 'the context' has become a prominent feature of contemporary investigations. The notion that accounting can operate in a vacuum is anathema to current qualitative accounting researchers. Consequently, Hopwood and Miller were amongst a small number of key academics who created a new space within accounting research.

Further seminal roles during this era were played by Tony Lowe and colleagues at the University of Sheffield who effectively coined the term 'critical accounting'; a term which was further formalised in 1990 with the launch of David Cooper and Tony Tinker's journal *Critical Perspectives on Accounting*. The creation of Lee Parker and James Guthrie's *Accounting, Auditing & Accountability Journal* and the organisation of the first Interdisciplinary Perspectives on Accounting Conference (see Cooper and Hooper, 1987) were other pivotal moments in the construction of a new agenda for accounting research. Roslender and Dillard (2003) provide a comprehensive and insightful review of this fascinating period of transition within accounting research. More importantly, they delineate between the oft used terms of 'interdisciplinary' and 'critical' accounting, and argue that the latter is a subset of the former which exhibits a commitment to a radical political praxis. Notwithstanding the differing positions adopted by those who favoured the critical as opposed to the Hopwood and Miller Foucaudian (Foucault, 1977) inspired camps, the pioneering pronouncements of all the above scholars opened up an alternative domain for accounting scholarship and created a firm foundation for future innovative studies.

Accounting and popular culture is one such new domain of accounting research. By moving beyond traditional fields of accounting scholarship we realise the opportunity to unveil the far reaching influence of accounting in everyday life. The notion of discipline boundaries is critical here. One of the core features of critical accounting research has been its

interdisciplinarity. By engaging with other disciplines, the critical accounting scholar is exposed to new ideas and schools of thought. The repercussions of this for the subject of accounting are that it staves off the staleness of operating in a vacuum. Indeed, as Miller (1998) has so persuasively argued, accounting is most interesting at the margins. It is at the margins of a discipline where new fresh insights and novel approaches become most readily apparent. This is not to denigrate the central ground of a discipline, but merely to recognise that disciplinary boundaries are never fixed. The inevitable blurring of boundaries at the margins offers up the vista of new territories and hence opportunities for a subject area. Popular culture is one such new domain.

In this regard, there is an inherent creativity at the heart of critical and interdisciplinary accounting research – as Parker and Guthrie (2014, p.3) aptly observe, it “requires a preparedness to venture into the unknown and to grapple with the unfamiliar.” Indeed, the ability to view accounting in new and creative ways has been a consistent trademark of critical accounting scholarship (Jeacle and Carter, 2014). As a community of scholars we have been fortunate to have several outlets in which to expound such creativity, from conferences such as the Interdisciplinary Perspectives on Accounting Conference, Critical Perspectives on Accounting Conference, and Asia Pacific Interdisciplinary Perspectives on Accounting Conference, to journals such *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, and *Accounting, Auditing & Accountability Journal*. Indeed the editors of the latter journal see “championing intellectual pluralism” as one of the central foundations of their journal (Parker and Guthrie, 2009). For creativity to flourish however, it is important that new domains of inquiry, such as the field of popular culture, receive an open and unbiased hearing. The peer review process is a crucial point of passage in this process of induction. Scholarly critic is an essential element of revaluating and refining a paper’s argument and contribution. Yet, while acknowledging this vital function, it is also expedient to express a cautionary word with regard to the nature of such a review process. Reviewers and journal editors hold influential positions in ensuring that critical accounting retains its creativity (ibid.). In exercising such power, these actors have incredibly important roles in facilitating new ideas and fields of research, and hence securing the future of critical accounting scholarship.

It is also useful to note in these concluding comments that the emergence of a literature on accounting and popular culture is of its time. It is reflective of the general mores, interests and concerns of the individual and enterprise alike. For example, the innovations in cost accounting in the early decades of the twentieth century were a product of the surge of interest in efficiency and scientific management initiatives. The drive for international accounting standards during the late twentieth century was a response to the increasing globalisation of business. More recently, the rise of social and environmental accounting research mirrors the ecological concerns of the populace. Hence, an interest in the inter-linkages between accounting and popular culture similarly reflects an awareness of the increasing pervasiveness of popular culture in contemporary life. A related point is that as a research theme, accounting and popular culture is particularly appealing to young researchers as it is a context to which they inherently relate. Indeed, there are few corners of the globe

left where the youth of today remain untouched by the bombardment of popular text and imagery. Their innate understanding of popular phenomenon bodes well for their ability and eagerness to engage with accounting practice within this domain. Consequently, accounting and popular culture has the potential to provide a rich and rewarding contribution to critical accounting research. As they say in popular parlance: watch this space.

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